

**Melrose Place Crime  
Prevention District**

Baton Rouge, Louisiana

*Compiled Financial Statements*

Year Ended December 31, 2013

William D. Mercer, CPA  
A PROFESSIONAL ACCOUNTING CORPORATION

## CONTENTS

	<u>Page</u>
Independent Accountant's Compilation Report	3
Basic financial statements:	
<i>Government-wide financial statements</i>	
Statement of Net Assets	4
Statement of Activities	5
Schedule of Findings	6
Accountant's Comments on Resolution Matters	7



WILLIAM D. MERCER, CPA

A PROFESSIONAL ACCOUNTING  
CORPORATION

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Commissioners  
Melrose Place Crime Prevention District  
Baton Rouge, Louisiana

I have compiled the accompanying statement of net assets and the related statement of activities of Melrose Place Crime Prevention District as of and for the year ended December 31, 2013, which collectively comprise the District's basic financial statements as listed in the table of contents. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of Melrose Place Crime Prevention District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to aid management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of activities, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

*William D. Mercer, CPA (APAC)*

June 23, 2014

MELROSE PLACE CRIME PREVENTION DISTRICT  
Baton Rouge, Louisiana

STATEMENT OF NET ASSETS

December 31, 2013

---

ASSETS

CURRENT:

Cash and cash equivalents	\$ 80,879
Due from other governments	<u>45,295</u>

TOTAL ASSETS	<u>126,174</u>
--------------	----------------

LIABILITIES

Accrued expenses	<u>3,088</u>
------------------	--------------

NET ASSETS

Unrestricted	\$ <u><u>123,086</u></u>
--------------	--------------------------

See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION DISTRICT  
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2013

---

	<u>Expenses</u>	<u>Charges For Services</u>	<u>Net Revenue (Expense)</u>
Functions/programs			
Crime prevention	\$ 39,916	\$ -	\$( 39,916)
General revenues:			
Parcel fees			54,888
Interest			<u>-</u>
Change in net assets			14,972
Net assets, beginning of year			<u>108,114</u>
Net assets, end of year			\$ <u>123,086</u>

See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION DISTRICT  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

---

There were no findings or questioned costs for the year ended December 31, 2013, which were required to be reported under *Government Auditing Standards*.

MELROSE PLACE CRIME PREVENTION DISTRICT  
Baton Rouge, Louisiana

ACCOUNTANT'S COMMENTS ON RESOLUTION MATTERS

---

There were no findings or questioned costs for the prior year ended December 31, 2012, in the accountant's compilation report dated June 17, 2013.